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Attorneys for Heller Ehrman LLP,
Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re:

Heller Ehrman LLP,

Debtor.

Case No.: 08-32514

Chapter 11

**SUPPLEMENTAL CERTIFICATE OF
SERVICE**

[No Hearing Required]

CERTIFICATE OF SERVICE

STATE OF CALIFORNIA)
CITY OF SAN FRANCISCO)

I, Oliver Carpio, am employed in the city and county of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 150 California Street, 15th Floor, San Francisco, California 94111-4500.

On August 31, 2010, I caused to be served the

- **DEBTOR'S OBJECTION TO CLAIM OF LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR (CLAIM NO. 131)**
- **DECLARATION OF PAUL SOLIER IN SUPPORT OF DEBTOR'S OBJECTION TO CLAIM OF LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR (CLAIM NO. 131)**
- **NOTICE OF DEBTOR'S OBJECTION TO CLAIM OF LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR (CLAIM NO. 131)**
- **DEBTOR'S OBJECTION TO CLAIM OF SAN DIEGO COUNTY TREASURER-TAX COLLECTOR (CLAIM NO. 1185); MEMORANDUM OF POINTS AND AUTHORITIES**
- **DECLARATION OF PAUL SOLIER IN SUPPORT OF DEBTOR'S OBJECTION TO CLAIM OF SAN DIEGO COUNTY TREASURER-TAX COLLECTOR (CLAIM NO. 1185)**
- **NOTICE OF DEBTOR'S OBJECTION TO CLAIM OF SAN DIEGO COUNTY TREASURER-TAX COLLECTOR (CLAIM NO. 1185)**
- **DEBTOR'S OBJECTION TO CLAIM NUMBER 1166 OF WASHINGTON STATE DEPARTMENT OF REVENUE (CLAIM NO. 1166); MEMORANDUM OF POINTS AND AUTHORITIES**
- **DECLARATION OF PAUL SOLIER IN SUPPORT OF DEBTOR'S OBJECTION TO CLAIM NUMBER 1166 OF WASHINGTON STATE DEPARTMENT OF REVENUE (CLAIM NO. 1166)**
- **NOTICE OF DEBTOR'S OBJECTION TO CLAIM NUMBER 1166 OF WASHINGTON STATE DEPARTMENT OF REVENUE (CLAIM NO. 1166)**

TO:

L.A. County Treasurer and
Tax Collector
PO Box 54110
Los Angeles, CA 90054-
0110

Dan McAllister
San Diego County Treasurer-
Tax Collector
Attn: Bankruptcy Desk
1600 Pacific Highway,
Room 162
San Diego, CA 92101

Washington
State, Department of
Revenue
Attn: John Bugge
2101 4th Ave, Ste 1400
Seattle, WA 98121

CERTIFICATE OF SERVICE

☒ (BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

☒ (BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address.

I declare under penalty of perjury, under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed on August 31, at San Francisco, California.

/s/ Oliver Carpio
Oliver Carpio, Legal Assistant